FROM THE OFFICE OF THE FINANCE DEPARTMENT

Agenda placement: Council Workshop

Subject: 2020 General Fund, Debt Service, EDA, and HRA Levy

To: Honorable Mayor and City Council

Background/Facts:

The 2020 budget process began on May 9, 2019, when Finance and City Manager Duddeck held a budget kickoff meeting with department heads. Staff were provided with specific direction on the 2020 budget to minimize the impacts to the property taxes paid by property owners. Department heads then met with Finance and City Manager Duddeck between June 6 and June 17 to review the requested 2020 budgets.

During the July 10 budget workshop Finance and City Manager Duddeck presented considerations for the 2020 budget and the impact of the Ramsey County Assessors report on property owners.

At the July 24 & July 31 budget workshops department heads from Finance, Fire and Code Enforcement, Street Maintenance, Urban Forestry, Park Maintenance, Building Inspections, Community Development, Recreation, Police, City Council, Administration, and Elections presented the requested 2020 budgets for the programs they oversee and engaged in general discussion with Council.

The Ramsey County Property Tax and Assessor Office held their annual 2019 Finance Directors meeting on August 14. Ramsey County presented their formal preliminary tax capacity, market value, and fiscal disparities calculations for taxes payable 2020.

During the August 27 budget workshop Finance reviewed the requested budgets, the impact of levy changes to the median value homeowner, and trends within Ramsey County. Council requested Finance work through additional scenarios which incorporated adjustments to contracted services.

At the September 4 budget workshop Finance will present a budget which incorporates the council requested modifications while keeping the levy at a 5% increase.

An additional budget workshop has been September 11th from 5:00-7:00 PM if necessary.

The bullet points below identify statutory mandated events and dates during the budget process.

- The first deadline of the budget process this year is September 30, 2019, the date by which the City must adopt its 2020 preliminary property tax levy and preliminary budget. The adoption of the preliminary property tax levy sets the maximum amount permissible. After September 30, the amount may be decreased, but not increased, when the final certified 2020 levy is adopted in December 2019.

- State law requires that we also by September 30 announce the time and place of a future City Council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget adoption and levy determination. By State law, this public input meeting must occur after November 24 and must start at or after 6:00 p.m. By that same September 30 date, the City
must provide the County Auditor with the above information, plus a phone number and address where comments and questions about the City’s budget can be directed.

- We will present and request the City Council to adopt the preliminary levy resolution on September 17, 2019. After adoption, we will forward the City’s preliminary levy resolution to Ramsey County and they will then prepare parcel specific notices to be sent out to all North St. Paul property taxpayers. Per State law, the County will send the parcel-specific notices out between November 11 and November 24.

- We are required by State law to adopt our final property tax levy and certify the amount to the County auditor on or before December 28. North St. Paul City Council meetings in December are scheduled for December 3 and 17. Ideally, we would be able to finalize both the budget and tax levy at our December 3 meeting.

**Recommendation:** There is no action required of the city council at this time.

**Attachments:**
2020 Preliminary Levy Report 9.4.19

Respectfully submitted,

/s/ JZ by mm

Jason Zimmerman
Interim Finance Director

APPROVED FOR AGENDA ENCLOSURE:

/s/ SD by mm

Scott Duddeck
City Manager
2020 LEVY & BUDGET REPORT
SEPTEMBER 4, 2019
Overview
Tonight's Workshop

• Discuss an Acceptable Preliminary Budget and Levy
  • At the September 17th City Council meeting we are required to set the Preliminary Budget and Levy
    • This amount is the maximum – it can be lowered after that date but not increased
    • Set date to discuss the budget and levy where the public is invited to attend (Truth-In-Taxation Public Hearing)
      • Recommend December 3, 2019 at the regular City Council Meeting
      • This give us the December 17, 2019 City Council Meeting if necessary

• Set date(s) to discuss Enterprise Fund Budgets
2020 Budget and Levy Highlights

- Goal is to set the Preliminary Levy at 5%
  - Smallest Percentage Increase Since 2014

- Assessors Estimated Market Value of Median Residential Homestead Has Surpassed 2007 Values by 2.4%

- Effective Tax Rate Reduction (0.43% to 0.41%)
  - Largest Reduction Since 2015

- Median Value Residential Homestead increasing 16.1%
  - Estimated Values for 2019; Property Taxes Payable 2020
  - Median Value Apartment and Commercial / Industrial Properties Increased < 1%

- Residential Property Taxes will Rise by 11.21%
  - ($89 per year or $7.41 per month) for Median Value Residential Homestead
  - $793 to $882
2020 Preliminary Budget Includes

• Increase Resources to Align with Public Safety Study
  • Newly Budgeted Positions Include:
    • Patrol Officer
    • Community Service Officer
  • Increased Funding for Paid on Call Firefighters and Fire Relief

• Promoting Redevelopment
  • Increased Services Associated with Redeveloped Projects
    • South Anchor Block Townhomes
    • North Anchor Block Residential and Commercial Projects
    • 7th and Margaret Street Apartments on old City Hall Site

• Maintaining Current Services
  • Implementation of Compensation Study
Why Do Property Tax Levies Change?

- Changes in Market Values
- Budget and Levies at Various Jurisdictions
- Debt Issuance
- Special Assessments
- Voter Approved Referendums
- Changes in State and Federal Mandates
- State Legislative Changes
Property Tax Process

• Ramsey County assessor determines property values in the year prior to taxes being paid (2019)
• North St. Paul sets a preliminary levy by September 30 (other taxing jurisdictions do the same, including Ramsey County and ISD 622)
• Proposed Property Tax Notices are mailed by Ramsey County between November 11 and November 24
• North St. Paul holds a Truth-in-taxation Public Hearing and certifies levy to Ramsey County on or before December 28
• Property Taxes are finalized by Ramsey County the following year (2020)
### Residential median % change – Ramsey Suburbs

<table>
<thead>
<tr>
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<td>-1.4%</td>
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<td>Spring Lake Park</td>
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# Ramsey County Assessed Median Market Values

<table>
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<tr>
<th>Jurisdiction</th>
<th>‘18 Assessment Payable ‘19 Median Value</th>
<th>‘19 Assessment Payable ‘20 Median Value</th>
<th>% Change in Median Value</th>
<th>‘19 Assessment Payable ‘20 Average Value</th>
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<td>Arden Hills</td>
<td>$319,700</td>
<td>$345,500</td>
<td>8.1%</td>
<td>$369,264</td>
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<td>Falcon Heights</td>
<td>$273,350</td>
<td>$290,600</td>
<td>6.3%</td>
<td>$308,695</td>
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<tr>
<td>Gem Lake</td>
<td>$283,800</td>
<td>$308,250</td>
<td>8.6%</td>
<td>$463,949</td>
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<tr>
<td>Lauderdale</td>
<td>$200,500</td>
<td>$213,100</td>
<td>6.3%</td>
<td>$215,922</td>
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<td>Little Canada</td>
<td>$229,500</td>
<td>$250,000</td>
<td>8.9%</td>
<td>$254,572</td>
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<td>$212,600</td>
<td>$235,000</td>
<td>10.5%</td>
<td>$247,863</td>
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<td>Mounds View</td>
<td>$215,300</td>
<td>$237,500</td>
<td>10.3%</td>
<td>$244,098</td>
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<tr>
<td>New Brighton</td>
<td>$251,400</td>
<td>$268,800</td>
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<td>$285,743</td>
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<tr>
<td>North Oaks</td>
<td>$596,900</td>
<td>$625,200</td>
<td>4.7%</td>
<td>$693,204</td>
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<td><strong>North St. Paul</strong></td>
<td><strong>$183,600</strong></td>
<td><strong>$213,200</strong></td>
<td><strong>16.1%</strong></td>
<td><strong>$220,219</strong></td>
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<tr>
<td>Roseville</td>
<td>$245,000</td>
<td>$261,400</td>
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<td>$272,475</td>
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<td>St. Anthony</td>
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<td>$224,900</td>
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<td>$184,400</td>
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<td>$245,091</td>
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<td>Shoreview</td>
<td>$275,900</td>
<td>$297,350</td>
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<td>$316,723</td>
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<td>Vadnais Heights</td>
<td>$240,600</td>
<td>$261,750</td>
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<td>$270,327</td>
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<tr>
<td>White Bear Lake</td>
<td>$219,200</td>
<td>$239,300</td>
<td>9.2%</td>
<td>$264,598</td>
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<tr>
<td>White Bear Township</td>
<td>$262,250</td>
<td>$281,450</td>
<td>7.3%</td>
<td>$305,869</td>
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### NSP Preliminary 2019 Market Values = Payable 2020

<table>
<thead>
<tr>
<th>Activity</th>
<th>2018 Parcels</th>
<th>2019 Parcels</th>
<th>'18 to '19 % Chg</th>
<th>'18 p '19 Median Value</th>
<th>'19 p '20 Median Value</th>
<th>'18 to '19 % Chg Median</th>
<th>'19 Avg Value</th>
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<tbody>
<tr>
<td>Residential*</td>
<td>3,621</td>
<td>3,618</td>
<td>-0.1%</td>
<td>$183,600</td>
<td>$213,200</td>
<td>16.1%</td>
<td>$220,219</td>
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<tr>
<td>Single Family</td>
<td>3,375</td>
<td>3,379</td>
<td>0.1%</td>
<td>$185,200</td>
<td>$214,300</td>
<td>15.7%</td>
<td>$222,124</td>
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<tr>
<td>Apartments</td>
<td>64</td>
<td>66</td>
<td>3.1%</td>
<td>$494,700</td>
<td>$494,700</td>
<td>0.0%</td>
<td>$1,768,847</td>
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<tr>
<td>Commercial / Industrial</td>
<td>105</td>
<td>104</td>
<td>-0.95%</td>
<td>$450,000</td>
<td>$454,400</td>
<td>0.98%</td>
<td>$859,318</td>
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</table>

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes

All data is per the 2019 Ramsey County Assessor’s Report
## Ramsey Countywide Preliminary 2019 Market Values = Payable 2020

<table>
<thead>
<tr>
<th>Activity</th>
<th>2018 Parcels</th>
<th>2019 Parcels</th>
<th>’18 to ’19 % Chg</th>
<th>’18 p ’19 Median Value</th>
<th>’19 p ’20 Median Value</th>
<th>’18 to ’19 % Chg</th>
<th>’19 Avg Value</th>
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</thead>
<tbody>
<tr>
<td>Residential*</td>
<td>141,522</td>
<td>141,574</td>
<td>0.0%</td>
<td>$214,400</td>
<td>$232,700</td>
<td>8.5%</td>
<td>$265,910</td>
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<td>Single Family</td>
<td>113,129</td>
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<td>$225,400</td>
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<td>Apartments</td>
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<td>$624,900</td>
<td>$654,050</td>
<td>4.66%</td>
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</table>

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes. All data is per the 2019 Ramsey County Assessor’s Report.
Residential Market Values - NSP

Ramsey County Assessors Estimated Market Value
Median Value Homesteaded Residential for North St Paul
Preliminary 2020 Values 2.4% Greater than 2007 Values

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes
Ramsey County Assessed Market Values and Percentage Increase for Taxes Payable 2020

* North Oaks has been removed for presentation purposes
Ramey County Assessors Tax Capacity Increases

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Capacity Base Increase</th>
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<tr>
<td>2015</td>
<td>8.24%</td>
</tr>
<tr>
<td>2016</td>
<td>5.10%</td>
</tr>
<tr>
<td>2017</td>
<td>6.84%</td>
</tr>
<tr>
<td>2018</td>
<td>5.83%</td>
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<tr>
<td>2019</td>
<td>7.27%</td>
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<tr>
<td>2020 Prelim</td>
<td>12.20%</td>
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TAX IMPACTS TO MEDIAN VALUED HOME

SEPTEMBER 4, 2019
### 2020 Sample Calculation (City Portion Only)

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>*Property Value</td>
<td>213,200</td>
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<tr>
<td>Less Homestead MV Exclusion</td>
<td>(18,052)</td>
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<tr>
<td>= Taxable Market Value</td>
<td>195,148</td>
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<tr>
<td>State Class Rate</td>
<td>1.00%</td>
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<td>= Tax Capacity</td>
<td>1,951</td>
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<td>**Estimated Property Tax Rate</td>
<td>40.48%</td>
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<td>= Gross Taxes Paid</td>
<td>$790</td>
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<td>Estimated Referendum</td>
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<td><strong>Property Tax Dollar Paid - City</strong></td>
<td>$882</td>
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* Estimated Market Value is for a Median Home in North St. Paul
** Estimated City Tax Rate Based on a 5% Increase in Total City Taxes
## 2020 Levy – Cost of Services – Distribution of Levy Dollars

### Levy Portion of City Services for 2020

#### Cost of Services

*Pay 2020 Property Tax for Median Value Homestead ($213,200)*

<table>
<thead>
<tr>
<th>City Service Category</th>
<th>Estimated Budget</th>
<th>Levy Portion of Cost</th>
<th>Percent of Levy</th>
<th>Amount of Levy</th>
<th>Monthly Cost</th>
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<td>Police</td>
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<td>$21.50</td>
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<td>Debt - All Other Levy Supported</td>
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<td>$1,072,383</td>
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<tr>
<td>Fire &amp; Code Enforcement</td>
<td>$1,091,250</td>
<td>$582,095</td>
<td>11.5%</td>
<td>$91</td>
<td>$7.58</td>
</tr>
<tr>
<td>Street Maintenance</td>
<td>$1,037,850</td>
<td>$554,187</td>
<td>11.0%</td>
<td>$87</td>
<td>$7.25</td>
</tr>
<tr>
<td>Parks, Recreation, &amp; Forestry</td>
<td>$946,733</td>
<td>$506,343</td>
<td>10.0%</td>
<td>$79</td>
<td>$6.58</td>
</tr>
<tr>
<td>General Government (City Council, Administration, Elections)</td>
<td>$683,829</td>
<td>$366,800</td>
<td>7.2%</td>
<td>$57</td>
<td>$4.75</td>
</tr>
<tr>
<td>Finance</td>
<td>$304,464</td>
<td>$163,465</td>
<td>3.2%</td>
<td>$25</td>
<td>$2.09</td>
</tr>
<tr>
<td>Community Development</td>
<td>$301,948</td>
<td>$159,478</td>
<td>3.2%</td>
<td>$25</td>
<td>$2.08</td>
</tr>
<tr>
<td>Tax Capacity Based Totals</td>
<td>$8,535,686</td>
<td>$5,059,337</td>
<td>100.0%</td>
<td>$790</td>
<td>$65.83</td>
</tr>
<tr>
<td>Market Value Debt - Voter Approved</td>
<td>$432,109</td>
<td>$432,109</td>
<td>-</td>
<td>$92</td>
<td>$7.67</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$8,967,795</strong></td>
<td><strong>$5,491,446</strong></td>
<td><strong>100.0%</strong></td>
<td><strong>$882</strong></td>
<td><strong>$73.50</strong></td>
</tr>
</tbody>
</table>
2020 Levy – Monthly Distribution of Levy Dollars

- Debt: $21.67
- Police: $21.50
- Fire & Code Enforcement: $7.58
- Street Maintenance: $7.25
- Parks & Forestry: $6.58
- General Government: $4.75
- Finance: $2.09
- Community Development: $2.08
Effective City Tax Rate to Median Residential Property

Effective Tax Rate - Taxes Paid by Median Value Residential Property
(2020 Prelim Levy Increase of 5%)

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes
Change in Median Value Properties and Net City Taxes

*Residential Property includes single-family, duplexes, tripexes, condos and townhomes*
Taxes Paid by Median Value Residential Property – Operating & Debt Comparison

2019 Estimate City Tax Impact Average Increase on the Median Value Home Since Since 2007 (2020 Prelim Levy Increase of 5%):

- Operating Levy Increase of 5.7%
- Debt Levy Increase of 11.4%

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes
Average City Tax Impact to Median Value Residential Property

2019 Estimate City Tax Impact Averages 6.9% Increase Since 2007 on the Median Value Residential Property
(2020 Prelim Levy Increase of 5%)

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes
Median Value Residential Tax Dollars

Median Value Residential Properties and Tax Dollars paid on Median Valued Residential Property (2020 Prelim Levy Increase of 5%)

* Residential Property includes single-family, duplexes, triplexes, condos and townhomes
## North St Paul Budget & Levy Components

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Budget Change</th>
<th>Operating Levy Increase</th>
<th>Operating Tax Capacity Levy</th>
<th>Debt Tax Capacity Levy</th>
<th>Market Value Based Levy</th>
<th>Total Levy</th>
<th>Levy Increase $</th>
<th>Levy Increase %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$6,006,354</td>
<td>($11,454)</td>
<td>-</td>
<td>$2,431,385</td>
<td>$71,421</td>
<td>$475,209</td>
<td>$2,978,015</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2010</td>
<td>$5,711,705</td>
<td>($294,649)</td>
<td>($130,000)</td>
<td>$2,301,385</td>
<td>$562,286</td>
<td>$476,338</td>
<td>$3,340,009</td>
<td>$361,994</td>
<td>12.16%</td>
</tr>
<tr>
<td>2011</td>
<td>$5,491,341</td>
<td>($220,364)</td>
<td>$46,027</td>
<td>$2,347,412</td>
<td>$561,472</td>
<td>$476,403</td>
<td>$3,385,287</td>
<td>$45,278</td>
<td>1.36%</td>
</tr>
<tr>
<td>2012</td>
<td>$5,246,563</td>
<td>($244,778)</td>
<td>-</td>
<td>$2,347,412</td>
<td>$555,041</td>
<td>$475,786</td>
<td>$3,378,239</td>
<td>($7,048)</td>
<td>-0.21%</td>
</tr>
<tr>
<td>2013</td>
<td>$5,671,300</td>
<td>$424,737</td>
<td>$47,088</td>
<td>$2,394,500</td>
<td>$564,176</td>
<td>$415,188</td>
<td>$3,373,864</td>
<td>($4,375)</td>
<td>-0.13%</td>
</tr>
<tr>
<td>2014</td>
<td>$6,225,775</td>
<td>$554,475</td>
<td>-</td>
<td>$2,394,500</td>
<td>$562,049</td>
<td>$418,785</td>
<td>$3,375,334</td>
<td>$1,470</td>
<td>0.04%</td>
</tr>
<tr>
<td>2015</td>
<td>$6,731,510</td>
<td>$505,735</td>
<td>$76,385</td>
<td>$2,470,885</td>
<td>$680,827</td>
<td>$421,985</td>
<td>$3,573,697</td>
<td>$198,363</td>
<td>5.88%</td>
</tr>
<tr>
<td>2016</td>
<td>$6,909,152</td>
<td>$177,642</td>
<td>$288,071</td>
<td>$2,758,956</td>
<td>$738,583</td>
<td>$429,839</td>
<td>$3,927,378</td>
<td>$353,681</td>
<td>9.90%</td>
</tr>
<tr>
<td>2017</td>
<td>$6,931,530</td>
<td>$22,378</td>
<td>$257,542</td>
<td>$3,016,498</td>
<td>$1,036,213</td>
<td>$431,398</td>
<td>$4,484,109</td>
<td>$556,731</td>
<td>14.18%</td>
</tr>
<tr>
<td>2018</td>
<td>$6,833,868</td>
<td>($97,662)</td>
<td>$304,143</td>
<td>$3,320,641</td>
<td>$1,095,651</td>
<td>$427,067</td>
<td>$4,843,359</td>
<td>$359,250</td>
<td>8.01%</td>
</tr>
<tr>
<td>2019</td>
<td>$7,154,676</td>
<td>$320,808</td>
<td>$292,517</td>
<td>$3,613,158</td>
<td>$1,189,396</td>
<td>$427,395</td>
<td>$5,229,949</td>
<td>$386,590</td>
<td>7.98%</td>
</tr>
<tr>
<td>2020</td>
<td>$7,857,340</td>
<td>$702,664</td>
<td>$373,796</td>
<td>$3,986,954</td>
<td>$1,072,383</td>
<td>$432,109</td>
<td>$5,491,446</td>
<td>$261,497</td>
<td>5.00%</td>
</tr>
</tbody>
</table>
# North St. Paul General Fund Trends by Function

## Revenue / Expense Grouping

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Special Assessments</td>
<td>1,269</td>
<td>1,009</td>
<td>1,396</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Licenses</td>
<td>69,426</td>
<td>74,583</td>
<td>80,134</td>
<td>68,500</td>
<td>71,000</td>
</tr>
<tr>
<td>Total Permits</td>
<td>206,278</td>
<td>228,133</td>
<td>275,314</td>
<td>207,500</td>
<td>517,500</td>
</tr>
<tr>
<td>Total Court Fines</td>
<td>34,824</td>
<td>37,032</td>
<td>38,536</td>
<td>33,600</td>
<td>33,600</td>
</tr>
<tr>
<td>Total Intergovernmental</td>
<td>1,710,429</td>
<td>1,647,917</td>
<td>1,664,846</td>
<td>1,570,102</td>
<td>1,656,488</td>
</tr>
<tr>
<td>Total Charges</td>
<td>172,510</td>
<td>195,753</td>
<td>152,151</td>
<td>128,144</td>
<td>41,000</td>
</tr>
<tr>
<td>Total Other Charges</td>
<td>262,828</td>
<td>303,964</td>
<td>287,561</td>
<td>253,822</td>
<td>252,798</td>
</tr>
<tr>
<td>Total Transfers</td>
<td>1,528,606</td>
<td>1,077,224</td>
<td>871,739</td>
<td>756,744</td>
<td>820,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>7,389,750</strong></td>
<td><strong>7,152,841</strong></td>
<td><strong>7,133,809</strong></td>
<td><strong>7,154,826</strong></td>
<td><strong>7,857,340</strong></td>
</tr>
<tr>
<td>Total Personnel Services</td>
<td>4,373,097</td>
<td>4,311,078</td>
<td>4,490,208</td>
<td>4,520,872</td>
<td>4,838,449</td>
</tr>
<tr>
<td>Total Supplies</td>
<td>337,971</td>
<td>290,687</td>
<td>312,485</td>
<td>385,324</td>
<td>375,630</td>
</tr>
<tr>
<td>Total Contractual Services</td>
<td>1,159,916</td>
<td>1,359,557</td>
<td>1,901,405</td>
<td>2,107,130</td>
<td>2,494,561</td>
</tr>
<tr>
<td>Total Capital</td>
<td>76,705</td>
<td>83,623</td>
<td>116,241</td>
<td>75,000</td>
<td>82,200</td>
</tr>
<tr>
<td>Total Transfers</td>
<td>575,086</td>
<td>324,649</td>
<td>235,118</td>
<td>66,500</td>
<td>66,500</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>6,522,775</strong></td>
<td><strong>6,369,594</strong></td>
<td><strong>7,055,457</strong></td>
<td><strong>7,154,826</strong></td>
<td><strong>7,857,340</strong></td>
</tr>
<tr>
<td>Revenues Over Expenditures</td>
<td>866,975</td>
<td>783,247</td>
<td>78,352</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
### North St. Paul General Fund Trends by Department

<table>
<thead>
<tr>
<th>Department</th>
<th>2016 Actuals</th>
<th>2017 Actuals</th>
<th>2018 Actuals</th>
<th>2019 Budget</th>
<th>2020 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council (11)</td>
<td>96,354</td>
<td>111,401</td>
<td>123,807</td>
<td>119,590</td>
<td>127,584</td>
</tr>
<tr>
<td>Administration (12)</td>
<td>468,414</td>
<td>470,024</td>
<td>498,927</td>
<td>566,708</td>
<td>529,571</td>
</tr>
<tr>
<td>Elections (14)</td>
<td>80,753</td>
<td>40,527</td>
<td>27,650</td>
<td>48,088</td>
<td>26,674</td>
</tr>
<tr>
<td>Central Services (15)</td>
<td>328</td>
<td>848</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Finance (16)</td>
<td>282,347</td>
<td>317,042</td>
<td>333,291</td>
<td>374,977</td>
<td>304,464</td>
</tr>
<tr>
<td>Community Development (19)</td>
<td>328,854</td>
<td>263,616</td>
<td>334,446</td>
<td>218,627</td>
<td>301,948</td>
</tr>
<tr>
<td>Police (21)</td>
<td>2,503,060</td>
<td>2,581,544</td>
<td>2,724,946</td>
<td>2,954,496</td>
<td>3,097,229</td>
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<tr>
<td>Fire &amp; Code Enforcement (26)</td>
<td>824,621</td>
<td>867,276</td>
<td>1,048,616</td>
<td>980,801</td>
<td>1,091,250</td>
</tr>
<tr>
<td>Inspections (28)</td>
<td>125,301</td>
<td>133,675</td>
<td>166,237</td>
<td>181,673</td>
<td>394,037</td>
</tr>
<tr>
<td>Street Maintenance (31)</td>
<td>853,085</td>
<td>806,261</td>
<td>948,532</td>
<td>949,211</td>
<td>1,037,850</td>
</tr>
<tr>
<td>Urban Forestry (36)</td>
<td>149,331</td>
<td>178,714</td>
<td>172,911</td>
<td>186,968</td>
<td>205,501</td>
</tr>
<tr>
<td>Parks (40)</td>
<td>370,905</td>
<td>407,839</td>
<td>471,131</td>
<td>388,760</td>
<td>581,187</td>
</tr>
<tr>
<td>Recreation (41)</td>
<td>-</td>
<td>-</td>
<td>68,339</td>
<td>184,927</td>
<td>160,045</td>
</tr>
<tr>
<td>Unallocated (89)</td>
<td>-</td>
<td>-</td>
<td>18,006</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non Departmental (00)</td>
<td>439,422</td>
<td>190,827</td>
<td>118,618</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>6,522,775</strong></td>
<td><strong>6,369,594</strong></td>
<td><strong>7,055,457</strong></td>
<td><strong>7,154,826</strong></td>
<td><strong>7,857,340</strong></td>
</tr>
</tbody>
</table>
## Proposed General Fund YTY Increase

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2019 Levy</strong></td>
<td><strong>$3,613,158</strong></td>
</tr>
<tr>
<td>Refund Fire Chief Position (removed for 2019)</td>
<td>$147,026</td>
</tr>
<tr>
<td>Fire Relief Payments (previously unbudgeted)</td>
<td>$91,000</td>
</tr>
<tr>
<td>Refund Part Time Community Development Customer Service Specialist (removed for 2019)</td>
<td>$37,170</td>
</tr>
<tr>
<td>Labor Contract &amp; Salary Study Implementation</td>
<td>$140,008</td>
</tr>
<tr>
<td>Admin &amp; Finance Staff Allocated to Electric Fund</td>
<td>($186,352)</td>
</tr>
<tr>
<td>Elimination of Community Center Rent</td>
<td>$84,410</td>
</tr>
<tr>
<td>Remove Deputy Fire Chief</td>
<td>($128,680)</td>
</tr>
<tr>
<td>Additional Patrol Officer ($107,311) and Community Service Officer ($34,115)</td>
<td>$141,426</td>
</tr>
<tr>
<td>Contract City Mowing</td>
<td>$100,000</td>
</tr>
<tr>
<td>Reallocated LGA to General Fund</td>
<td>($100,000)</td>
</tr>
<tr>
<td>Increases in PT Salaries – Fire $48,918; Streets $9,955; Urban Forestry $3,394; Parks $8,756</td>
<td>$71,023</td>
</tr>
<tr>
<td>Legal ($31,862) and Planning ($15,000) Services</td>
<td>$46,862</td>
</tr>
<tr>
<td>Increased Permit Revenue</td>
<td>($97,050)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$26,953</td>
</tr>
<tr>
<td><strong>2020 Department Requested</strong></td>
<td><strong>$3,986,954</strong></td>
</tr>
</tbody>
</table>
2020 General Fund and Debt Service Levy at 7%
Impact on Median Residential Property

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>'19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value</td>
<td>183,600</td>
<td>213,200</td>
<td>16.12%</td>
</tr>
<tr>
<td>Market Value Exclusion</td>
<td>(20,716)</td>
<td>(18,052)</td>
<td>-12.86%</td>
</tr>
<tr>
<td>Taxable Market Value</td>
<td>162,884</td>
<td>195,148</td>
<td>19.81%</td>
</tr>
<tr>
<td>Tax Capacity</td>
<td>1,629</td>
<td>1,951</td>
<td></td>
</tr>
</tbody>
</table>

Tax Capacity Rates:
- City: 43.363% 41.584%

Market Value Rates:
- City Referendum: 0.04713% 0.04315%

Property Taxes:
- City: 706.38 811.30 104.92
- City Referendum: 86.52 92.00 5.48
- Total: 792.90 903.30 $110.40

City: 14.85%
City Referendum: 6.33%
Total: 13.92%

CITY OF NORTH ST PAUL
EST. PROPERTY TAXES - PAYABLE 2020
CITY PORTION OF TAXES ONLY

TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 16.1% (the median increase for NSP)
$366,096 or 7.00% Total Levy Increase - NSP Increase of $283,028 or 6.92%

$366,096 or 7.00% Total Levy Increase - NSP Increase of $283,028 or 6.92%
## CITY OF NORTH ST PAUL

**EST. PROPERTY TAXES - PAYABLE 2020**

**CITY PORTION OF TAXES ONLY**

### TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 16.1% (the median increase for NSP)

$313,797 or 6.00% Total Levy Increase - NSP Increase of $230,729 or 5.64%

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>'19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value</td>
<td>183,600</td>
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<tr>
<td>Tax Capacity</td>
<td>1,629</td>
<td>1,951</td>
<td></td>
</tr>
</tbody>
</table>

**Tax Capacity Rates:**

- City: 43.363% to 41.032%

**Market Value Rates:**

- City Referendum: 0.04713% to 0.04315%

**Property Taxes:**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
<th>'19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>706.38</td>
<td>800.54</td>
<td>94.16</td>
</tr>
<tr>
<td>City Referendum</td>
<td>86.52</td>
<td>92.00</td>
<td>5.48</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>792.90</td>
<td>892.54</td>
<td>$99.64</td>
</tr>
</tbody>
</table>

**City:** 13.33%  
**City Referendum:** 6.33%  
**Total:** 12.57%
### 2020 General Fund and Debt Service Levy at 5% Impact on Median Residential Property

**CITY OF NORTH ST PAUL**  
**EST. PROPERTY TAXES - PAYABLE 2020**  
**CITY PORTION OF TAXES ONLY**

**TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 16.1%** (the median increase for NSP)  
$261,497 or 5.00% Total Levy Increase - NSP Increase of $178,429 or 4.36%

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>'19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value</td>
<td>183,600</td>
<td>213,200</td>
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</tr>
<tr>
<td>Market Value Exclusion</td>
<td>(20,716)</td>
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<td>-12.86%</td>
</tr>
<tr>
<td>Taxable Market Value</td>
<td>162,884</td>
<td>195,148</td>
<td>19.81%</td>
</tr>
<tr>
<td>Tax Capacity</td>
<td>1,629</td>
<td>1,951</td>
<td></td>
</tr>
</tbody>
</table>

**Tax Capacity Rates:**  
- City: 43.36% → 40.481%

**Market Value Rates:**  
- City Referendum: 0.04713% → 0.04315%

**Property Taxes:**  
- City: 706.38 → 789.78 (83.40%)  
- City Referendum: 86.52 → 92.00 (5.48%)  
- Total: 792.90 → 881.78 ($88.88, 11.21%)

**Total Levy Increase - NSP Increase of $178,429 or 4.36%**

$261,497 or 5.00%
CITY OF NORTH ST PAUL
EST. PROPERTY TAXES - PAYABLE 2020
CITY PORTION OF TAXES ONLY

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value</td>
<td>183,600</td>
<td>183,600</td>
<td>0.00%</td>
</tr>
<tr>
<td>Market Value Exclusion</td>
<td>(20,716)</td>
<td>(20,716)</td>
<td>0.00%</td>
</tr>
<tr>
<td>Taxable Market Value</td>
<td>162,884</td>
<td>162,884</td>
<td>0.00%</td>
</tr>
<tr>
<td>Tax Capacity</td>
<td>1,629</td>
<td>1,629</td>
<td></td>
</tr>
</tbody>
</table>

Tax Capacity Rates:
- City 43.363% 40.481%

Market Value Rates:
- City Referendum 0.04713% 0.04315%

Property Taxes:
- City 706.38 659.43 (46.95)
- City Referendum 86.52 79.23 (7.30)
- Total 792.90 738.66 $ (54.25)

- City -6.65%
- City Referendum -8.43%
- Total -6.84%

2020 General Fund and Debt Service Levy at 5% Impact on Property with NO VALUE INCREASE

$261,497 or 5.00% Total Levy Increase - NSP Increase of $178,429 or 4.36%

Impact on Property with NO VALUE INCREASE
- $261,497 or 5.00%
- Total Levy Increase - NSP Increase of $178,429 or 4.36%

2020 General Fund and Debt Service Levy at 5% Impact on Property with NO VALUE INCREASE
2020 LEVY GENERAL HRA & EDA

August 27, 2019

Overview
2020 HRA & EDA Levies

HRA & EDA levies
• Propose to set at statutory maximum (2019 to 2020 increase of $21,292)

HRA maximum levy for 2020 (est.) = $170,173, 6.75% increase
  • HRA statutory maximum is 0.0185% of the Estimated Market Value (SS 469.033)
  • Student Built Housing
  • Home Improvement & Emergency Loan Programs (10 loans to date)
  • Future Land Acquisitions & Residential Development on larger scale
  • Staff Wages & Associated Expenses

EDA maximum levy for 2020 (est.) = $166,769, 6.75% increase
  • ERA statutory maximum is 0.01813% of the Estimated Market Value (SS 469.107)
  • Small projects with immediate impact on community
  • Future Land Acquisition
  • Programs to Promote Economic Development
  • Staff Wages & Associated Expenses
### CITY OF NORTH ST PAUL HRA / EDA
EST. PROPERTY TAXES - PAYABLE 2020
CITY PORTION OF TAXES ONLY

**TAX IMPACT FOR PROPERTY WITH VALUE INCREASING 16.1% (the median increase for NSP)**
ZERO DOLLAR NSP TAX INCREASE - HRA / EDA

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>'19 to '20 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value</td>
<td>183,600</td>
<td>213,200</td>
<td>16.12%</td>
</tr>
<tr>
<td>Market Value - Exclusion MV</td>
<td>(20,716)</td>
<td>(18,052)</td>
<td>-12.86%</td>
</tr>
<tr>
<td>Taxable MV</td>
<td>162,884</td>
<td>195,148</td>
<td>19.81%</td>
</tr>
<tr>
<td>Tax Capacity</td>
<td>1,629</td>
<td>1,951</td>
<td></td>
</tr>
</tbody>
</table>

**Tax Capacity Rates:**

<table>
<thead>
<tr>
<th></th>
<th>HRA / EDA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>2.826%</td>
<td>2.826%</td>
</tr>
<tr>
<td>2020</td>
<td>2.519%</td>
<td>2.519%</td>
</tr>
</tbody>
</table>

**Property Taxes:**

<table>
<thead>
<tr>
<th></th>
<th>HRA / EDA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>46.04</td>
<td>49.15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2020</td>
<td></td>
<td>3.11</td>
</tr>
</tbody>
</table>

HRA / EDA: 6.75%
## CITY OF NORTH ST PAUL HRA / EDA

### EST. PROPERTY TAXES - PAYABLE 2020

**CITY PORTION OF TAXES ONLY**

<table>
<thead>
<tr>
<th>Tax Impact for Property with Value Increasing 16.1% (the median increase for NSP)</th>
<th>Maximum HRA / EDA Increase of $21,292; Total $336,942</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Year</strong></td>
<td><strong>2019</strong></td>
</tr>
<tr>
<td>Market Value</td>
<td>183,600</td>
</tr>
<tr>
<td>Market Value - Exclusion MV</td>
<td>(20,716)</td>
</tr>
<tr>
<td>Taxable MV</td>
<td>162,884</td>
</tr>
<tr>
<td>Tax Capacity</td>
<td>1,629</td>
</tr>
</tbody>
</table>

### Tax Capacity Rates:

- **HRA / EDA**: 2.826% to 2.714%
- **Total**: 2.826% to 2.714%

### Property Taxes:

- **HRA / EDA**:
  - **2019**: 46.04
  - **2020**: 52.95
  - **Change**: $6.91 (15.01%)
Property Tax Relief Programs

**State of Minnesota Senior Citizen Property Tax Deferral Program**
- Administered and Managed by The State of Minnesota
- Must be 65 years old. If married, one of you is 65 or older and the other at least 62
- Household income is $60,000 or less
- You have lived in, owned your home, and had it homesteaded for the last 15 years
- Other liens against your property are less than 75% of the estimated market value
- You do not have a reverse mortgage, a life estate, or any state or federal liens on your property
- If you enroll, the amount of property tax you pay is limited to 3% of your total household income. This limit applies for as long as you participate in the program.
- Complete Program Information can be found at [https://www.revenue.state.mn.us/senior-citizens-property-tax-deferral-program](https://www.revenue.state.mn.us/senior-citizens-property-tax-deferral-program)
- Call the Minnesota Department of Revenue at 651-556-4803

**State of Minnesota Property Tax Refund**
- Available to Homeowners and Renters when taxes are high relative to income levels (2018 Income limit of $61,320)
- Must be a Minnesota Resident or spend more than 183 days in Minnesota during the calendar year
- Can not be claimed as a dependent on someone else's tax return
- Complete Program Information can be found at [https://www.revenue.state.mn.us/renters-property-tax-refund](https://www.revenue.state.mn.us/renters-property-tax-refund)
- Call the Minnesota Department of Revenue at 651-296-3781

*Both Programs are administered by the State of Minnesota*